PE we Docket No.: K-2073CIP

PATENT

DEC 1 5 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Confirmation No.: 1858

Yoshihiro KATSUMATA

U.S. Application No.: 10/642,493

Group Art Unit: 1711

Filed: August 18, 2003

Examiner: J.M. Cooney

For: Flexible Polyurethane Foam

December 15, 2005

AMENDMENT UNDER 37 CFR § 1.116

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated August 19, 2005, please amend the above-identified application as follows.

Amendments to the Claims begin on page 2 of this paper. Remarks begin on page 4 of this paper.

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